

Important Information

- DRS is accepting and prefers magnetic media transmittals in MMREF-1 format for 2001.
- TIB-4 formats will be accepted for 2001 only. See Page 6.
- DRS does not accept MMREF-2 corrections.
- The deadline for filing magnetic media information is **February 28, 2002**.
- Form CT-6559 requires employer identification and summary information.
- Please follow the Connecticut specifications for record layouts.
- DRS requires external media labels. Submitters must create their own external label. (See Appendix A.)
- DRS does **not** accept 5 1/4" or 8" diskettes.
- DRS does **not** accept 3490 cartridges.
- DRS does **not** accept backup, compressed, zip, or Excel files.

Included in this booklet:

- New for 2001
- Questions & Answers
- Forms for filing magnetic media W-2 annual wage reports



STATE OF CONNECTICUT Department of Revenue Services

IP 2001 (21), Annual Wage Information on Magnetic Media

2001 Connecticut Magnetic Media Filing Requirements For Federal Form W-2

**Magnetic media publications are
available on the Internet:
www.drs.state.ct.us**

New for 2001

Connecticut is accepting the MMREF-1 format for the year 2001 annual reconciliation filing of W-2 forms. The Department of Revenue Services (DRS) is also accepting the TIB-4 format for 2001 as long as the submissions are clearly identified as TIB-4 on the external label. However,

the MMREF-1 format will be mandatory in future years. DRS does not accept MMREF-2 corrections.

MMREF-1 specifications for tape, cartridge, and diskette are the same.

Questions and Answers

1. Who is required to file on magnetic media with the DRS?
 - A. An employer who is required by the Internal Revenue Service (IRS) to file federal W-2 forms on magnetic media must file these forms on magnetic media with DRS. However, an employer who files 24 or fewer W-2 forms with DRS is excused from the magnetic media filing requirement for that type of informational return without obtaining a waiver.
2. Are there any technical changes in the magnetic media specifications for 2001?
 - A. Yes. There are extensive changes to the record layouts for 2001 for MMREF filers.
3. Are there any changes to the magnetic media forms for 2001?
 - A. Yes. **Forms CT-6559, Submitter Report for Form W-2 Magnetic Media Filing, CT-8508, Request for Waiver From Filing Informational Returns on Magnetic Media, and CT-8809, Request for Extension of Time to File Informational Returns,** were revised for 2001. These forms are in this booklet.
4. Are DRS magnetic media filing specifications the same as the Social Security Administration specifications?
 - A. No. DRS does not require the filing of RW, RO, and RU records but does require the filing of RS records. Some modifications have been made to the RS, RT, and RF record formats in order to report state information.
5. What magnetic media are acceptable to DRS?
 - A. Tape: 1/2" tape [800, 1600 or 6250 bytes per inch (BPI)], Cartridge: 3480 IBM compatible [38000 characters per inch (CPI)], Diskette: 3 1/2" IBM/PC compatible [double density or high density].
DRS does **not** accept 5 1/4" or 8" diskettes, 3490 cartridges, or CD Rom.
6. What forms should accompany the magnetic media?
 - A. There must be one **Form CT-6559, Submitter Report for Form W-2 Magnetic Media Filing**, per submitter, and **Form CT-6559A, Continuation Sheet for Form CT-6559**, as needed, and one **Form CT-W3, 2001 Connecticut Annual Reconciliation of Withholding**, per employer.
7. How does an employer request an extension of time to file W-2 information on magnetic media?
 - A. To request an extension, the employer must complete and submit **Form CT-8809, Request for Extension of Time to File Informational Returns**, to DRS on or before the last day of February. This form is included in this booklet. DRS will only notify employers whose extension request is denied.
8. How does an employer request a waiver from filing W-2 information on magnetic media?
 - A. DRS may waive the magnetic media filing requirements if hardship is shown by the employer. To request a waiver, an employer must complete and submit **Form CT-8508, Request for Waiver From Filing Informational Returns on Magnetic Media**, to DRS at least 45 days before the last day of February. This form is included in this booklet. The employer is not exempt from filing paper forms with DRS if a waiver from filing on magnetic media is granted. DRS will only notify you if your waiver is denied.
9. Will failure to file W-2 information on magnetic media result in the assessment of penalties?
 - A. Employers required to file magnetically will be treated as having failed to file even if they file paper forms in lieu of magnetic filing. A penalty of \$5 will be imposed for each statement of payment to another person that an employer fails to file on magnetic media with DRS by the last day of February. The maximum penalty imposed is \$2,000 per calendar year.
10. How will extraneous records be treated?
 - A. Information records not required by the DRS are ignored. For example, employers can include the RW, RO, and, RU records with their Connecticut filing. DRS will ignore them when processing the data.
11. May employers submit lists containing W-2 information?
 - A. No. Other than information filed on magnetic media, DRS does not allow alternative forms to be filed in lieu of W-2 forms.
12. May I still submit W-2 annual reconciliations using the TIB-4 format?
 - A. Yes. DRS is accepting the TIB-4 format for the year 2001. See last year's publication, **IP 2000(16), 2000 Connecticut Magnetic Media Filing Requirements for Federal Form W-2**, for filing requirements. Be sure to change the year on your file to 2001 and only include wages paid in 2001.

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Form CT-6559A	<i>Continuation Sheet for Form CT-6559</i>
Form CT-8508	<i>Request for Waiver From Filing Informational Returns on Magnetic Media</i>
Form CT-8809	<i>Request for Extension of Time to File Informational Returns</i>
Form CT-W3	<i>Connecticut Annual Reconciliation of Withholding</i>

I. Connecticut Magnetic Media Annual Wage Reporting Requirements and Procedures

This booklet contains specifications and instructions for reporting W-2 information to the State of Connecticut Department of Revenue Services (DRS) on magnetic media. DRS only accepts W-2 filings on 1/2" magnetic tape, 3480 cartridges, and 3 1/2" diskettes.

There is one format for tape, cartridge, and diskette reporting. This format must be used by employers filing annual W-2 information for Connecticut residents and employees working in Connecticut.

Magnetic Media Reporting Requirements

An employer who is required by the Internal Revenue Service (IRS) to file copies of federal W-2 forms on magnetic media must file these forms on magnetic media with DRS. However, an employer who files 24 or fewer W-2 forms with DRS is excused from filing that particular type of informational return on magnetic media. An employer may choose to file 24 or fewer W-2 forms on magnetic media.

For W-2 reporting, the IRS and DRS regard each Federal Employer Identification Number (FEIN) as a separate employer.

DRS prefers, but does not require, one filing for each FEIN. However, if your company has multiple locations or payroll systems that use the same FEIN, you may submit more than one filing with the same FEIN. Do **not** submit duplicates.

DRS has no application or authorization procedure and does not assign submitter control codes for W-2 magnetic media filing.

DRS W-2 magnetic media formats have fields for reporting annual wage and tax data. (See State Record in *Section II*.)

Filing Deadline

W-2 files are due the last day of February even if the deadline for federal purposes is the last day of March because the information is being transmitted electronically. If the last day of February falls on a Saturday, Sunday, or legal holiday, the next business day is the due date.

Designated Delivery Services

Taxpayers can use certain private delivery services (PDS), in addition to the U.S. Postal Service, for delivering returns, claims, statements or other documents, or payments, and meet the timely filed and timely payment rules. Not all services provided by these designated PDS qualify. The following are the designated PDS and qualifying types of service at the time of publication:

Airborne Express (Airborne)

- Overnight Air Express Service
- Next Afternoon Service
- Second Day Service

DHL Worldwide Express (DHL)

- DHL "Same Day" Service
- DHL USA Overnight

Federal Express (FedEX)

- FedEx Priority Overnight
- FedEx Standard Overnight
- FedEx 2Day

United Parcel Service (UPS)

- UPS Next Day Air
- UPS Next Day Air Saver
- UPS 2nd Day Air
- UPS 2nd Day Air A.M.
- UPS Worldwide Express Plus
- UPS Worldwide Express

This list is subject to change. To verify the names of designated PDSs and qualifying types of service, check the DRS Web site or call DRS. For more information, see **Special Notice 99(14)**, *Designated Private Delivery Services*, and **Announcement 2001(9)**, *Designated Private Delivery Services and Designated Types of Services*.

Extension of Filing Deadline and Waiver of Filing on Magnetic Media

An employer may request an extension of time to file W-2 information on magnetic media. To request an extension, the employer must complete and submit **Form CT-8809**, *Request for Extension of Time to File Informational Returns*, to DRS on or before the due date of the W-2 magnetic media filing. *This form is included in this booklet.*

DRS may waive the magnetic media reporting requirement for an employer if hardship is shown by the employer. To request a waiver, the employer must complete and submit **Form CT-8508, Request for Waiver From Filing Informational Returns on Magnetic Media**, to DRS. *This form is included in this booklet.*

Penalties for Late Filing

The penalty for filing **Form CT-W3, 2001 Connecticut Annual Reconciliation of Withholding**, late is \$50. Additionally, a penalty of \$5 per statement (up to a total of \$2,000 per calendar year) is imposed on employers who fail to provide copies of federal W-2 forms to DRS. Any employer required to file federal W-2 forms on magnetic media with DRS will be subject to penalties if the employer files using paper forms without obtaining a waiver.

Processing Information and Employer Retention Responsibilities

If DRS is unable to process a file, the file will be returned to the submitter along with an explanation of the problems that were encountered.

DRS does not provide notification when files are processed or return processed magnetic media.

DRS requires employers to retain a copy of their W-2 data, or to be able to reconstruct the data, for at least four (4) years after the due date.

Test Files

DRS does not accept or process test files.

Corrections

DRS does not accept magnetic filing of federal Form W-2c. If there is an error in your magnetic media or W-2 information, correct the file and replace the entire file. Complete **Form CT-6559, Submitter Report for Form W-2 Magnetic Media Filing**, and check the box indicating that it is a replacement file. *This form is included in this booklet.*

Submittal Forms

Form CT-6559 and **Form CT-6559A, Continuation Sheet for Form CT-6559**, (if applicable) for each submitter, and **Form CT-W3** for each employer must accompany a magnetic media file. Use the forms provided in this booklet or Form CT-W3 included in the State of Connecticut Employer Withholding Remittance Coupon Book. These forms may be photocopied or computer-generated, provided the declaration is

included on Form CT-6559. Complete the forms and submit them with a magnetic media file according to the instructions on Form CT-6559. Boxes 4 and 5 on Form CT-6559 must agree with the information in the Code RA record.

Use **Form CT-6559** to identify the submitter of a magnetic media file and to identify the employer(s) included on the magnetic media files. Be sure to provide the submitter's FEIN and the name and telephone number of a contact person. This form must accompany every magnetic media file that is sent to DRS.

Use of Agent

Employers who use a service to submit magnetic media filing are responsible for the accuracy and timeliness of their own W-2 informational returns. If a submitter fails to meet the magnetic media filing requirements, the employer is liable for any penalties imposed by DRS.

Multiple Employer/Multiple Filings

DRS urges submitters of W-2 information to minimize the number of diskettes and the number of files they submit when reporting data for multiple employers or for multiple work sites of a single employer.

See *Section VI* for examples of how information from multiple employers or multiple work sites can be placed on a single diskette or in one file.

Use of Paper Forms

Employers whose wage and tax data is submitted on magnetic media must not send the same data to DRS on paper W-2 "Copy 1" forms.

A penalty may apply if you file paper federal W-2 forms when your wage and tax data should be filed on magnetic media.

TIB-4 Filers

DRS is accepting the TIB-4 format for tax year 2001. This will be the last year DRS accepts the TIB-4 format. See last year's publication, **IP 2000(16), 2000 Connecticut Magnetic Media Filing Requirements for Federal Form W-2**, for filing requirements and instructions.

Be sure to:

- Change the year on your file to 2001 and only include income earned in 2001; **and**
- Indicate on the external magnetic media label that the format is TIB-4.

II. Data Record Descriptions

The following is a description of the data records that are used to create a magnetic media W-2 file. Use the information provided below as well as the list of technical requirements and specifications in the other sections of this publication to prepare W-2 filings on magnetic media. See *Section VI* for examples of proper record sequence. See **Appendix D** for a chart which compares the data on the magnetic media records to the data on the paper W-2.

Only **UPPERCASE LETTERS** are acceptable on a magnetic media file.

Submitter Record

Code RA (TAPE/CARTRIDGE/DISKETTE)

The code RA record identifies the organization submitting the file.

The code RA record must be the first data record on each file.

Employer Record

Code RE (TAPE/CARTRIDGE/DISKETTE)

The code RE record identifies an employer whose employee wage and tax information is being reported. Generate a new code RE record each time it is necessary to change the information in any field on this record.

Do not create a code RE record for an employer that does not have at least one employee (code RS record) with Connecticut monies to report.

If a submission containing multiple employer filings (more than one code RE record on a submission) is returned for correction, make the necessary correction(s) and return the entire submission to DRS.

State Record

The fields within this record must contain **Connecticut sourced income only**.

Code RS (TAPE/CARTRIDGE/DISKETTE)

The code RS record must be used to report Connecticut W-2 information.

Money Amounts

- Right justify and zero fill all money fields. Enter zeros in a money field that is not applicable.
- All money fields are strictly numeric. They must include both dollars and cents with the **decimal point assumed**. Do not round to the nearest dollar (Example: \$5,500.99 = 0550099). Do not use any punctuation in money fields.
- Do not sign money fields.
- **Negative money amounts are not allowed.**

Do not indicate deceased employees.

Punctuation may be used when appropriate. Do not include titles in the name. Enter titles in the "Title Field." A hyphen is entered as a character.

Do not use the tilde (~) over the n in Spanish names. Please substitute ñ's with plain n. DRS computers consider the tilde to be a special character and convert it to an ampersand, which prevents the posting of Social Security wages to the worker's record.

Total Record

Code RT (TAPE/CARTRIDGE/DISKETTE)

The code RT record contains the totals for all code RS records reported since the last code RE record.

A code RT record must be generated for each code RE record.

Right justify and zero fill all money fields. Enter zeros in a money field that is not applicable.

Final Record

Code RF (TAPE/CARTRIDGE/DISKETTE)

The code RF record indicates the end of the file and **must** be the last record on each file. The code RF record must appear only once on each file. DRS does not process any data recorded after the code RF record.

Right justify and zero fill all money fields. Enter zeros in a money field that is not applicable.

III. Magnetic Tape and Cartridge Technical Requirements for W-2

Basic Requirements

Data must be written on 1/2" magnetic tape, in the unpacked mode. Only tape reels and 3480, 18 track cartridges are accepted (no 36 track cartridges). DRS does not accept 3490 cartridges at this time.

Previously used tapes must be degaussed, erased, and reformatted before used to submit W-2 information.

DRS does **not** accept multiple tape or multiple cartridge files. Each tape or cartridge must be a separate file; for example, it must start with a code RA record and end with a code RF record. (See *Section VI.*)

Tape Density

The acceptable recording densities for a tape reel are: 800, 1600, or 6250 bytes per inch (BPI). DRS prefers tape reels recorded at 6250 BPI. The default density for 3480 cartridges is 38000 characters per inch (CPI).

DRS does **not** accept backup files, compressed, zip, or Excel files.

DRS requires each file to contain data for one calendar year only. A tape or cartridge containing data for multiple calendar years will be rejected.

Internal Labels

DRS accepts a labeled magnetic tape/cartridge file in accordance with the following guidelines. Labels must not contain security encoded bytes. If your system cannot produce the following labels; send a no-label tape/cartridge file, for example, a tape/cartridge file with data records only.

1. DRS accepts tapes/cartridges with IBM OS/VS STANDARD header and trailer labels OR tapes/cartridges with no internal labels.
 - a. If producing a standard label tape, the internal file name is CTTAX followed by two digit calendar year (for example, CTTAX01).
2. Submitters that cannot produce IBM OS/VS STANDARD internal labels or no-label tapes/cartridges may use other labels, as described below.
 - a. Each segment (record) of a set of labels (for example, VOL1 + HDR1 + HDR2 = a set of header labels) *must contain 80 characters.*
 - b. Header and trailer labels must be written in the same density as the data records.

- c. Header labels must precede data and be separated from the data by one (1) tapemark.
- d. Trailer labels must follow the data and must be separated from the data by one (1) tapemark.
- e. Two (2) tapemarks must follow the trailer labels.

A tapemark is a one-character physical record. As used on magnetic tape/cartridge, it separates data from internal labels and one data file from another data file. It also indicates end-of-reel.

The hexadecimal value for a tapemark is 13. The decimal value for a tapemark is 19. The octal value for a tapemark is 23.

Never begin a magnetic tape or cartridge with a tapemark; doing so signals end-of-reel to DRS' system and causes processing to terminate.

Separate data from internal labels with ONE (1) tapemark.

Indicate end-of-reel with TWO (2) tapemarks, as follows:

1. If using trailer labels, write end-of-reel tapemarks directly after the trailer labels.
2. If using no-label tape, write end-of-reel tapemarks directly after the last block of data.

Character Sets

DRS will accept American Standard Code Information Interchange (ASCII) and Extended Binary Coded Decimal Interchange Code (EBCDIC). DRS prefers magnetic tape/cartridge recorded in EBCDIC.

Only **UPPERCASE LETTERS** are acceptable on a magnetic tape/cartridge file.

Record Length

Each record must be a uniform length of 512 characters.

Block Size

The block size must be a multiple of the record length (for example, block size of 23040 contains 45 records of 512 characters per block, or $512 \times 45 = 23040$).

External Labels

Affix an external label to each tape/cartridge. See label instructions in *Appendix A.*

IV. Diskette Technical Requirements for W-2

General Requirements

DRS accepts W-2 information recorded only on 3 1/2" MS-DOS compatible diskettes. Data must be recorded in ASCII or EBCDIC character set for MS-DOS 3 1/2" diskettes. See *Section VI* for examples of proper record order.

DRS does **not** accept 5 1/4" or 8" diskettes.

All diskettes should be virus scanned before submission to DRS. If DRS detects a virus, the diskette(s) will be returned unprocessed.

DRS does **not** accept backup, compressed, zip, or Excel files.

If a diskette was used previously for other data, reformat it before using it for a W-2 submittal. Do not make it a bootable disk.

Data **must** be in **UPPERCASE LETTERS**.

Each file must contain W-2 information for a single calendar year only. Include only one file name per diskette. DRS prefers the name to be CTTAX01. A file containing data for multiple calendar years will be rejected.

Multiple Volume Diskette Files

A multiple volume diskette file is a file for which the number of data records exceeds the capacity of a single diskette, so the data must be continued onto one or more subsequent diskettes (for example, volumes).

Only Volume 1 of a multiple volume diskette file should begin with a code RA record. Each volume after Volume 1 should begin with the record which properly follows the last record on the preceding volume. For example, if Volume 1 ends with a code RS record, Volume 2 begins with the related code RS record. Only the last volume should end with the code RF record. No other volume should contain a code RF record.

External Labels

The external diskette labels for a multiple volume file **must** indicate the proper sequence for processing. For example, Volume 1 of a 2 volume file would be labeled "VOL 1 of 2;" Volume 2 would be labeled "VOL 2 of 2." DRS will reject and return multiple volume files not indicating the proper volume sequence on the external labels.

Affix an external label to each diskette. See *Appendix A*.

Requirements for MS-DOS 3 1/2" Diskettes

1. Operating System: DRS requires all 3 1/2" diskettes to be created using an MS-DOS "double density" or "high density" operating system format.

DRS will reject and return any diskettes that are not MS-DOS compatible. If you do not have an MS-DOS operating system, you may still be able to create a MS-DOS compatible diskette file.

Some operating systems, for example, UNIX, XENIX, and APPLE, may have a DOS shell that can be used to create this file. For UNIX/XENIX based systems use DOSCP command to create an MS/DOS compatible file. Check your operating system manual.

2. A diskette must **not** contain more than one file. If more than one file of W-2 information is being submitted, each file must be placed on a separate diskette.

Submitters of W-2 information for multiple employers can avoid creating a separate file and a separate diskette for each employer. Review *Section VI*, Example 2, to see how multiple employers can be combined into one file.

3. Data can be recorded on MS-DOS 3 1/2" diskettes using the ASCII or EBCDIC character set.

4. Each record in the file **must** be 512 characters in length. Data must be entered in each record in the exact positions shown in *Section VII*.

DRS does not recommend using record delimiters. If record delimiters must be used, they must follow the last character of each record except the code RF record. (See 6, below.)

5. Files sent on MS-DOS 3 1/2" double-sided diskettes **must** be formatted to the following densities:

3 1/2" high density 1.44 megabytes; **or** 3 1/2" double density 720 kilobytes.

Do **not** compress data.

DRS will reject and return files formatted at a density other than specified above.

6. Using Record Delimiters: DRS prefers files without record delimiters. If record delimiters must be used, the following additional requirements apply for W-2 information reported using a sequential file.

- a. Each record in the file must be followed by a

record delimiter except the code RF record. (See 6c, below.)

- b. The record delimiter must consist of two characters and those two characters must be carriage return and line feed (CR/LF).
- c. There must be no CR/LF after the code RF record. Also, for multi-volume diskette files, there must be no CR/LF after the last record on each diskette.
- d. Do not place a record delimiter before the first record of the file.
- e. Do not place more than one record delimiter, for example, more than one carriage-return/line feed combination, following a record.
- f. Do not place record delimiters after a field within a record.

7. The diskette "**File Name**" should be CTTAX followed by the two-digit calendar year (for example, CTTAX01). "DAT" suffix may be used (for example, CTTAX01.DAT).

V. Programmer's Checklist

General Information:

- ☐ You must follow the Connecticut specifications for record layouts.
- ☐ DRS does **not** accept magnetic filing of federal Form W-2c. If there is an error in your magnetic media or W-2 information, correct the file and replace the entire file.
- ☐ Do not compress data. DRS does **not** accept backup, zip, compressed, or Excel files.

Tape or Cartridge Media:

- ☐ The file **must not** be password protected or contain any security bytes in header labels.
- ☐ Create a tape/cartridge file using block size, internal label, and character set requirements specified in *Section III*.

Diskette Media:

- ☐ All diskettes should be virus-scanned before submission to DRS.
- ☐ ASCII or EBCDIC character set on 3 1/2" diskette.
- ☐ Do not compress data. DRS will not accept backup files, compressed, zip, or Excel files.
- ☐ If more than one diskette is needed for one file, number the diskettes in the order in which they must be run ("Vol 1 of __," "Vol 2 of __," and so on) on the external labels. Make sure that the first record on each succeeding diskette logically follows the last record of the prior diskette.
- ☐ Include only one file name per diskette (for example, CTTAX01)

Payment (Calendar) Year:

- ☐ Remember to change the calendar year in the code RE record each year the program is run. (The calendar year = the year on the employees' W-2 copies.)
- ☐ Include only one calendar year per tape, cartridge, or diskette file.

Proper Order of Records for Files With More Than One Employer:

- ☐ If a file contains information for more than one employer, there must be no code RA, or RF record(s) or tape marks between employers.
- ☐ Make sure that there are employee code RS records following each code RE record. Delete any code RE record (and do not write a code RT record) for an employer that has no employees to report for the calendar year.

Money Amounts:

- ☐ Negative money amounts must not be included in money fields under any circumstances.
- ☐ Money fields which are not applicable to your company should be zero filled.
- ☐ Report money amounts in dollars and cents without a decimal or dollar sign.
- ☐ Money amounts must be in the exact field positions prescribed in the instructions, right justified, and zero filled.
- ☐ Do not sign money fields.

Code RA - Submitter Record:

- ☐ The code RA record appears only once and must be the first data record of a magnetic media file. There must be no Code RA record elsewhere on a file. See examples in *Section VI*.
- ☐ The Federal Employer Identification Number (FEIN) field contains nine (9) numeric characters (no hyphens or alphabetic characters). This should be the FEIN of the entity that submits (completes Form CT-6559 submittal documents and mails) the file to DRS. The submitter may be, but need not be, one of the employers in the file.
- ☐ Address data must be current and in the exact locations specified.
- ☐ Submitter information on submittal documents accompanying the file must agree with information in the code RA "Submitter" Record. The preparer of the tape, cartridge, or diskette should print out a report which shows the information in the code RA record. Whoever mails the report should use the printout when completing submittal documents.

Code RE - Employer Record:

- ☐ Federal Employer Identification Number (FEIN): The FEIN field contains nine (9) numeric characters (no hyphens or alphabetic characters) identifying the employer. (code RE record FEIN(s) may be the same as, or may be different than, the submitter's FEIN in the code RA record because the submitter and the employer(s) may be different companies.)

Code RS - State Record:

- ☐ Social Security Number (SSN): The SSN field contains nine (9) numeric characters, no hyphens. The first digit of an SSN must not be an "8" or a "9". If no SSN is available, fill the field with zeros **or** enter "I" in the first position and fill the rest of the field with blanks.
- ☐ Name Format: Use the fields as defined in the layout.

Code RT - Total Record:

- ☐ Every code RE record must have a corresponding code RT record after all employees have been listed for the employer identified in the code RE record.
- ☐ The code RT record must be the sum of the data reported in the code RS records occurring since the last code RE record. The code RT record must not contain amounts reported in previous code RT records.

Code RF - Final Record

- ☐ The code RF record must be the last data record of a magnetic media file. A code RF record must not appear between employers in files containing more than one code RE record.

VI. Examples of Proper Record Sequence for Magnetic Media W-2 Informational Returns

Example 1:

TAPE/CARTRIDGE/DISKETTE

Employer filing own

W-2s for 38 employees:

```
RA .....EMPLOYER 1
RE .....EMPLOYER 1
RS
} 38 Code RS records
RT
RF
```

Example 2:

TAPE/CARTRIDGE/DISKETTE

Submitter with 3 employers:

```
RA .....SUBMITTER 1
RE .....EMPLOYER A
RS
} 25 Code RS records
RT
RE .....EMPLOYER B
RS
} 41 Code RS records
RT
RE .....EMPLOYER C
RS
} 52 Code RS records
RT
RF
```

VII. Magnetic Tape, Cartridge, and Diskette Specifications for W-2

Magnetic Tape, Cartridge, and Diskette Data Records - General Requirements

All data records must be a fixed length of 512 bytes. Deviations from the prescribed record formats will prevent proper processing of your file by DRS. A properly composed W-2 file is comprised of the following records:

Code RA Submitter Record
Code RE Employer Record
Code RS State Record
Code RT Total Record
Code RF Final Record

The first two positions of each record must be one of the alphabetic codes above.

See *Section VI* for examples of proper record order. Any data preceding the RA identifier or which follows position 512 in the code RF record may prevent DRS from processing your media.

Address Fields

Address data (in fields named “Street Address,” “City,” “State,” “ZIP Code,” and “ZIP Code Extension”) must comply with U.S. Postal Service addressing rules.

State Abbreviations

Use only a state’s two letter abbreviation. Do not use numerics or other abbreviations.

Foreign Addresses

Outside the United States, its territories and possessions, the Commonwealth of Puerto Rico, the Commonwealth of the Northern Mariana Islands, or military post offices, use the fields:

- Foreign state or province,
- Foreign postal code, and
- Country code.

Money Fields

Money amounts must be:

- The annual figure for the payment year shown in the code RE record,
- All numerics (no dollar sign),
- Dollars and cents (but without a decimal point),
- A positive, unsigned figure (a negative amount is an impossible result in any field),
- Right justified, and
- Zero filled (for example, lead zeros, or all zeros if the amount equals zero).

Magnetic Tape/Cartridge/Diskette Specifications for Annual W-2 Reporting

Use these specification if you plan to file annual W-2 information on nine-track tape, IBM-compatible 3480 magnetic cartridges, or 3 1/2" diskette(s). Be sure to follow the technical requirements in *Section IV*.

Record Name: Code RA - Submitter Record

Length = 512

Location	Field	Length	Description & Remarks
1-2	Record Identifier	2	Constant "RA."
3-11	Submitter's Employer Identification Number	9	Enter the submitter's FEIN. This FEIN should match the FEIN on the external label.
12-28	Personal Identification Number (PIN)	17	Not required.
29	Resub Indicator	1	Not required.
30-35	Resub TLCN	6	Not required.
36-37	Software Code	2	Not required.
38-94	Company Name	57	Enter the name of the company to receive MMREF-1 annual filing instructions. Left justify and fill with blanks.
95-116	Location Address	22	Enter the company's location address (Attention, Suite, Room Number, etc.)
117-138	Delivery Address	22	Enter the company's delivery address (Street or Post Office Box)
139-160	City	22	Enter the company's city. Left justify and fill with blanks.
161-162	State Abbreviation	2	Enter the company's state. Use a standard postal abbreviation. For a foreign address, fill with blanks.
163-167	ZIP Code	5	Enter the company's ZIP Code. For a foreign address, fill with blanks.
168-171	ZIP Code Extension	4	Enter the company's four-digit extension of the ZIP Code. If not applicable, fill with blanks.
172-176	Blank	5	Enter blanks.
177-199	Foreign State/Province	23	If applicable, enter the company's foreign state/province. Left justify and fill with blanks. Otherwise, fill with blanks.
200-214	Foreign Postal Code	15	If applicable, enter the company's foreign postal code. Left justify and fill with blanks. Otherwise, fill with blanks.
215-216	Country Code	2	Enter the applicable country code.
217-273	Submitter Name	57	Enter the name of the organization submitting this file. Left justify and fill with blanks.
274-295	Submitter Location Address	22	Enter the location address of the organization submitting this file. Left justify and fill with blanks.

Magnetic Tape/Cartridge/Diskette Specifications for Annual W-2 Reporting

Record Name: Code RA - Submitter Record (continued)

Length = 512

Location	Field	Length	Description & Remarks
296-317	Submitter Street Address	22	Enter the street address of the submitter (street or Post Office Box.) Left justify and fill with blanks.
318-339	Submitter City	22	Enter the submitter's city. Left justify and fill with blanks.
340-341	Submitter State	2	Enter the submitter's state. Use a standard postal abbreviation. for a foreign address, fill with blanks.
342-346	Submitter ZIP Code	5	Enter the submitter's ZIP Code. For a foreign address, fill with blanks.
347-350	Submitter ZIP Code Extension	4	Enter the submitter's four-digit extension of the ZIP Code. If not applicable, fill with blanks.
351-355	Blank	5	Enter blanks.
356-378	Submitter Foreign State/Province	23	If applicable, enter the submitter's foreign state/province. Left justify and fill with blanks. Otherwise, fill with blanks.
379-393	Submitter Foreign Postal Code	15	If applicable, enter the submitter's foreign postal code. Left justify and fill with blanks. Otherwise, fill with blanks.
394-395	Submitter Foreign Country Code	2	Enter the applicable country code.
396-422	Contact Name	27	Enter the name of the person to be contacted by DRS concerning processing problems.
423-437	Contact Phone Number	15	Enter the contact's telephone number (including area code). Left justify and fill with blanks.
438-442	Contact Phone Extension	5	Enter the contact's telephone extension. Left justify and fill with blanks.
443-445	Blank	3	Enter blanks.
446-485	Contact E-mail	40	If applicable, enter the contact's electronic mail/internet address. Left justify and fill with blanks. Otherwise, fill with blanks.
486-488	Blank	3	Enter blanks.
489-498	Contact FAX	10	For U.S. and U.S. Territories only: If applicable, enter the contact's FAX number (including area code). Otherwise, fill with blanks.
499	Preferred Method of Problem Notification Code	1	Not required.
500	Preparer Code	1	Not required.
501-512	Blank	12	Enter blanks.

Magnetic Tape/Cartridge/Diskette Specifications for Annual W-2 Reporting

Record Name: Code RE - Employer Record

Length = 512

Location	Field	Length	Description & Remarks
1-2	Record Identifier	2	Constant "RE."
3-6	Tax Year	4	Required. Enter "2001."
7	Agent Indicator Code	1	Not required.
8-16	Employer's Identification Number (FEIN)	9	Enter only numeric characters. Omit hyphens, prefixes, and suffixes.
17-25	Agent EIN	9	Not required.
26	Terminating Business Indicator	1	Not required.
27-30	Establishment Number	4	Not required.
31-39	Other EIN	9	Not required.
40-96	Employer Name	57	Enter the name associated with the FEIN entered in location 8-16. Left justify and fill with blanks.
97-118	Location Address	22	Enter the employer's location address (Attention, Suite, Room Number, etc.) Left justify and fill with blanks.
119-140	Delivery Address	22	Enter the employer's delivery address (Street or Post Office Box). Left justify and fill with blanks.
141-162	City	22	Enter the employer's city. Left justify and fill with blanks.
163-164	State Abbreviation	2	Enter the employer's state. Use a standard postal abbreviation. For a foreign address, fill with blanks.
165-169	ZIP Code	5	Enter the employer's ZIP Code. For a foreign address, fill with blanks.
170-173	ZIP Code Extension	4	Enter the employer's four-digit extension of the ZIP Code. If not applicable, fill with blanks.
174-178	Blank	5	Enter blanks.
179-201	Foreign State/Province	23	If applicable, enter the employer's foreign state/province. Left justify and fill with blanks. Otherwise, fill with blanks.
202-216	Foreign Postal Code	15	If applicable, enter the employer's foreign postal code. Left justify and fill with blanks. Otherwise, fill with blanks.
217-218	Country Code	2	Enter the applicable country code.
219	Employment Code	1	Not required.
220	Tax Jurisdiction Code	1	Not required.
221	Third-Party Sick Pay Indicator	1	Not required.
222-512	Blank	291	Enter blanks.

Magnetic Tape/Cartridge/Diskette Specifications for Annual W-2 Reporting

Record Name: Code RS - State Record

Length = 512

Location	Field	Length	Description & Remarks
1-2	Record Identifier	2	Constant "RS"
3-4	State Code	2	Enter "09" - should be Connecticut sourced income only.
5-9	Taxing Entity Code	5	Not required.
10-18	Social Security Number (SSN)	9	Enter the employee's social security number as shown on the original or replacement SSN card issued by SSA. If no SSN is available, fill the field with zeros or enter "I" in the first position and fill the rest of the field with blanks.
19-33	Employee First Name	15	Enter the employee's first name as shown on the social security card. Left justify and fill with blanks.
34-48	Employee Middle Name or Initial	15	If applicable, enter the employee's middle name or initial as shown on the social security card. Left justify and fill with blanks. Otherwise, fill with blanks.
49-68	Employee Last Name	20	Enter the employee's last name as shown on the social security card. Left justify and fill with blanks.
69-72	Suffix	4	If applicable, enter the employee's alphabetic suffix (SR, JR). Left justify and fill with blanks. Otherwise, fill with blanks.
73-94	Location Address	22	Enter the employee's location address (Attention, Suite, Room Number, etc.). Left justify and fill with blanks.
95-116	Delivery Address	22	Enter the employee's street address. Left justify and fill with blanks.
117-138	City	22	Enter the employee's city. Left justify and fill with blanks.
139-140	State Abbreviation	2	Enter the employee's state. Use a standard postal abbreviation. For a foreign address, fill with blanks.
141-145	ZIP Code	5	Enter the employee's ZIP Code. For a foreign address, fill with blanks.
146-149	ZIP Code Extension	4	Enter the employee's four-digit extension of the ZIP Code. If not applicable, fill with blanks.
150-154	Blank	5	Not required.
155-177	Foreign State/Province	23	If applicable, enter the employee's foreign state/province. Left justify and fill with blanks. Otherwise, fill with blanks.
178-192	Foreign Postal Code	15	If applicable, enter the employee's foreign postal code. Left justify and fill with blanks. Otherwise, fill with blanks.
193-194	Country Code	2	Enter the applicable country code.
195-196	Optional Code	2	Not required.
197-202	Reporting Period	6	Not required.
203-213	State Quarterly Unemployment Insurance Total Wages	11	Not required.

Magnetic Tape/Cartridge/Diskette Specifications for Annual W-2 Reporting

Record Name: Code RS - State Record (continued)

Length = 512

Location	Field	Length	Description & Remarks
214-224	State Quarterly Unemployment Insurance Total Taxable Wages	11	Not required.
225-226	Number of Weeks Worked	2	Not required.
227-234	Date First Employed	8	Not required.
235-242	Date of Separation	8	Not required.
243-247	Blank	5	Enter blanks.
248-267	State Employer Account Number	20	Left justify and fill with blanks. Enter Tax Registration Number assigned by the Connecticut Department of Revenue Services.
268-273	Blank	6	Not required.
274-275	State Code	2	Enter "09"
276-286	State Taxable Wages	11	Required. Right justify and zero fill.
287-297	State Income Tax Withheld	11	Required. Right justify and zero fill.
298-307	Other State Data	10	Not required.
308	Tax Type Code	1	Not required.
309-319	Local Taxable Wages	11	Not required.
320-330	Local Income Tax Withheld	11	Not required.
331-337	State Control Number	7	Not required.
338-412	Supplemental Data	75	Not required.
413-487	Supplemental Data 2	75	Not required.
488-512	Blank	25	Enter blanks.

Magnetic Tape/Cartridge/Diskette Specifications for Annual W-2 Reporting

Record Name: Code RT - Total Record

Length = 512

Location	Field	Length	Description & Remarks
1-2	Record Identifier	2	Constant "RT."
3-9	Number of Employees	7	Enter the total number of RS records reported since the last code RE record. Right justify and zero fill.
10-24	State Taxable Wages	15	Enter the total for all code RS records reported since the last code RE record. Right justify and zero fill.
25	Blank	1	Enter a blank.
26-40	State Income Tax Withheld	15	Enter the total for all code RS records reported since the last code RE record. Right justify and zero fill.
41-512	Blank	472	Enter blanks.

Record Name: Code RF - Final Record

Length = 512

The code RF record **must** be the last data record on the tape/cartridge/diskette file, appearing only once, after the last code RT record. DRS does not process any data recorded after the code RF record.

Location	Field	Length	Description & Remarks
1-2	Record Identifier	2	Constant "RF."
3-11	Number of Employees	9	Enter the total number of code RS records recorded on the entire file.
12	Blank	1	Enter a blank.
13-28	State Taxable Wages	16	Enter the grand total of all code RS records on this file. Right justify and zero fill.
29	Blank	1	Enter a blank.
30-45	State Income Tax Withheld	16	Enter the grand total of all code RS records on this file. Right justify and zero fill.
46-512	Blank	467	Enter blanks.

Appendix A: Instructions for Preparing an External Magnetic Media Label

Prepare a label similar to the one shown below to identify each magnetic tape, cartridge, or diskette that is being submitted to DRS. Include the following information on the external label.

- 1. Type of Filing** - Indicate the type of filing as original or replacement.
- 2. Calendar Year** - Include the calendar year for which the file is prepared. Only one year may be reported per file.
- 3. Submitter Name** - Enter the name of the organization submitting this file. The entry should be the same organization recorded on the submitter record ("RA" record) of the file.
- 4. FEIN** - Enter the nine-digit Federal Employer Identification Number (FEIN) of the organization submitting the file. The FEIN on the label should be the same as the FEIN recorded on the submitter record ("RA" record) of the file.
- 5. Number of Employers** - Enter the number of employers ("RE" records) that are on the file.
- 6. Number of Employees** - Enter the number of employees ("RS" records) that are on the file.
- 7. Record Format** - Check off the record format that was used to create the records on the file. If the TIB-4 format was used, check off the record length used.
- 8. Vol _of_** - For a multiple volume file, enter the sequence of each and the total number of diskettes for the file. For example, Volume 1 of a two volume file would be labeled "VOL 1 of 2;" Volume 2 would be labeled "VOL 2 of 2."

Example:

W-2 Wage & Tax Statements	
1. Type of Filing: <input type="checkbox"/> Original <input type="checkbox"/> Replacement	2. Calendar Year:
3. Submitter Name:	
4. FEIN:	5. Number of Employers:
6. Number of Employees:	7. Record Format <input type="checkbox"/> MMREF-1 <input type="checkbox"/> TIB-4 275 128
8. Vol _____ of _____	

Appendix B: Forms for W-2 Magnetic Media Filing

Submittal Forms

Create copies of the forms shown on the following pages for submitting magnetic media files of W-2 information to DRS. The submittal forms should be used as described below and on the face of **Form CT-6559**, *Submitter Report for Form W-2 Magnetic Media Filing*. DRS encourages the use of computer generated substitutes for Forms CT-6559 and CT-6559A. Include all information required on these submitter forms including the declaration, the submitter, and the employer information.

Form CT-6559

Use Form CT-6559 to identify the submitter of a magnetic media file and to identify the employer(s) included on the magnetic media files. The information on Form CT-6559 must agree with information on your tape, cartridge, or diskette. This form must accompany every magnetic media file sent to DRS. The submitter of the file must sign the declaration.

Packaging Magnetic Tapes, Cartridges, and Diskettes for Mailing

Send the magnetic tape, cartridge, or diskette file with an external label on each volume (multiple volumes allowed for diskettes **only**), **Form CT-6559**, **Form CT-6559A** (if applicable), and **Form CT-W3** for each employer on the file, in a single box with proper packing to prevent damage. It is not necessary to use an oversized box for a tape, cartridge, or diskette. Specially-sized boxes for magnetic tapes, cartridges, and special mailers for diskettes are available commercially. Be sure to insert each diskette into its own protective sleeve before packaging. Do **not** use paper clips, rubber bands, or staples on diskettes. Use disposable tape, cartridge, or diskette containers. DRS is unable to return special containers.

The following forms are attached to this publication for your convenience:

Form CT-6559	<i>Submitter Report for W-2 Magnetic Media Filing</i>
Form CT-6559A	<i>Continuation Sheet for Form CT-6559</i>
Form CT-8508	<i>Request for Waiver From Filing Informational Returns on Magnetic Media</i>
Form CT-8809	<i>Request for Extension of Time to File Informational Returns</i>
Form CT-W3	<i>Connecticut Annual Reconciliation of Withholding</i>

Appendix C: Checklist for Mailing W-2 Magnetic Media

- ☐ Label the magnetic media. Make sure the external label shows "W-2", the tax year, and the submitter's name and FEIN. (The "INV#" is optional.)
- ☐ Make a backup of the magnetic media for your files in case the package sent to DRS is lost or damaged.
- ☐ Copy the blank newly revised Form CT-6559 in *Appendix E* and fill in a copy for each magnetic media file or use a computer generated form with the same information. Form CT-6559 and Form CT-6559A include submitter and employer information. Instructions are on the form. Be sure to sign and date the declaration. Keep copies of Form CT-6559 for your records.
- ☐ Use packaging that will protect the media.
 - Tape/cartridge: Use boxes or padded bags.
 - Diskette: Use stiff mailers to prevent bending or cracking. Use one mailer per diskette.
- ☐ Ship each file separately if you submit multiple files.
- ☐ Place the following three items inside each package:
 - The labeled magnetic tape, cartridge or diskette(s);
 - A completed **Form CT-6559** and **Form CT-6559A** (if applicable) or a computer generated facsimile; and
 - A completed **Form CT-W3** for each employer reported on the magnetic media file.

Do not enclose paper W-2 forms or other notes.

- ☐ Send the tapes, cartridges or diskettes to:

Department of Revenue Services
State of Connecticut
PO Box 2930
Hartford CT 06104-2930

If a PO Box cannot be used send to:

Department of Revenue Services
State of Connecticut
Attn: Processing II, 15th Floor
25 Sigourney Street
Hartford CT 06106-5032

Appendix D: Chart to Relate Paper W-2 Entries to Magnetic Media Data Fields

W-2 WAGE AND TAX STATEMENT - COPY 1

Paper W-2	Magnetic W-2
BOX 16 State wages, tips, etc. box 1	Use code RS record, location 276-286.
BOX 17 State income tax	Use code RS record, location 287-297.

Appendix E: Glossary

ASCII (American Standard Code Information Interchange) - One of the acceptable character sets used for electronic processing of data.

Backup - Store computer data in a file or files that may result in compression and usually in a proprietary format other than EBCDIC or ASCII.

Block - A number of logical records grouped and written together as a single unit on a magnetic tape or cartridge.

BPI - Bytes Per Inch. The number of bytes recorded per inch on magnetic tape.

Byte - A computer unit of measure; one byte contains eight bits and can store one character.

Character - A letter, number, or punctuation symbol.

Character Set - A group of unique electronic definitions for all letters, numbers, and punctuation symbols; example: EBCDIC, ASCII.

Compress - Reformat computer data in a storage or size-saving technique that results in a file having character sets other than EBCDIC or ASCII.

CPI - Characters Per Inch. The number of characters recorded per inch on cartridge.

DRS - State of Connecticut Department of Revenue Services.

EBCDIC (Extended Binary Coded Decimal Interchange Code) - One of the acceptable character sets used for electronic processing of data.

FEIN (Federal Employer Identification Number)
A nine-digit number assigned by the IRS to an organization for federal tax reporting purposes.

File (Multiple tape/cartridge/multiple volume)
DRS cannot accept multiple tape or cartridge files. If the amount of information to be filed exceeds the capacity of a single tape or cartridge, a separate file must be submitted. However, DRS can accept a multiple volume diskette file. Each diskette in a multiple volume file must have an external label. Carefully number the diskettes in the order in which they were created (for example, "Volume__of __" on the diskette).

Internal Labels - Sets of records that precede (for example, header labels) and follow (for example, trailer labels) data records on a magnetic tape or cartridge file. See *Section III*.

Logical Record - For the purpose of this booklet, any of the required or optional records defined in *Sections VI and VII* (magnetic tape/cartridge/diskette and diskette specifications).

Tapemark - A single-character control record used for separating internal labels and files on magnetic tape or cartridge. See *Section III*.

Trailer Labels - Sets of records that follow data records on a magnetic tape/cartridge file. See *Section III*.

Submitter - Any person or organization submitting a magnetic media file to DRS.

Effect on Other Documents: This Informational Publication supersedes IP 2000(16), *2000 Connecticut Magnetic Media Filing Requirements for Federal Form W-2*.

Effect of This Document: An Informational Publication is a document that addresses frequently asked questions about a current DRS position, policy, or practice, usually in a less technical question and answer format.

CONNECTICUT TAX ASSISTANCE

FOR TAX INFORMATION

- **Visit the DRS Web site at:**
www.drs.state.ct.us
- **Call CONN-TAX:**
1-800-382-9463 (toll-free from within Connecticut) or
860-297-5962 (from anywhere)

TTY, TDD, and Text Telephone users only may transmit inquiries 24 hours a day, seven days a week by calling 860-297-4911.

Personal taxpayer assistance is available during business hours listed at right. Extended hours are offered January through April. Call Conn-Tax or visit our Web site for details.

- **Write to:**
Department of Revenue Services
Taxpayer Services Division
25 Sigourney Street
Hartford CT 06106-5032

FORMS AND PUBLICATIONS

May be obtained 24 hours a day, seven days a week by using any of the following resources:

- **Internet**
Preview and download forms and publications from the DRS Web site at:
www.drs.state.ct.us
- **DRS TaxFax**
Call **860-297-5698** from the handset attached to your fax machine and select from the menu; or
- **Telephone**
From a touch-tone phone call:
1-800-382-9463 (toll-free from within Connecticut) and select **Option 2**, or
860-297-4753 (from anywhere).

WALK-IN OFFICES

For free assistance or forms, visit our offices from Monday through Friday 8:00 a.m. to 5:00 p.m. For pre-recorded directions to DRS offices call CONN-TAX. If you require special accommodations, please advise the DRS representative.

BRIDGEPORT
10 Middle Street
203-579-6251

HAMDEN
3074 Whitney Avenue, Bldg. #2
203-287-8243

HARTFORD
25 Sigourney Street
860-297-5962

NORWICH
2 Cliff Street
860-889-2669

WATERBURY
Rowland State Government Center
55 West Main Street, Suite 100
203-805-6789

STATEWIDE SERVICES

For information on statewide services and programs, visit the ConneCT Web site at **www.state.ct.us**

DEPARTMENT OF REVENUE SERVICES MISSION STATEMENT

The Mission of the Connecticut Department of Revenue Services is to administer the tax laws of the State of Connecticut and collect the tax revenues in the most cost effective manner; achieve the highest level of voluntary compliance through accurate, efficient, and courteous customer services; and perform in a manner which instills public confidence in the integrity, and fairness of the state's tax programs.